

House File 2300 - Introduced

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BY BEARINGER

A BILL FOR

1 An Act relating to the care of livestock, by providing training
2 for law enforcement officials and a tax credit to reimburse
3 veterinarians who provide livestock food, and including
4 applicability date provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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DIVISION I

2 LAW ENFORCEMENT TRAINING REQUIREMENTS — LIVESTOCK ENDANGERMENT

3 Section 1. Section 80B.11, subsection 1, paragraph c, Code
4 2014, is amended by adding the following new subparagraph:

5 NEW SUBPARAGRAPH. (4) In-service training under this
6 paragraph "c" shall include a requirement that all sheriffs and
7 deputy sheriffs complete a one-hour course regarding livestock
8 endangerment at least once each year. The course shall provide
9 practical methods to identify differences between an offense
10 committed against livestock or livestock in immediate need of
11 sustenance and a customary animal husbandry practice under
12 chapter 717. The director may consult with the Iowa veterinary
13 medical association, the veterinary college of the Iowa state
14 university of science and technology, and the Iowa board of
15 veterinary medicine in developing and administering the course.

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DIVISION II

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TAX CREDIT FOR VETERINARIANS PROVIDING FEED

18 Sec. 2. Section 2.48, subsection 3, paragraph f, Code 2014,
19 is amended to read as follows:

20 f. In 2017, ~~the:~~

21 (1) The veterinarian feed expense tax credit under chapter
22 717.

23 (2) The innovation fund investment tax credit available
24 under section 15E.52.

25 Sec. 3. Section 169.13, subsection 1, Code 2014, is amended
26 by adding the following new paragraph:

27 NEW PARAGRAPH. *0d.* Filing a false or fraudulent
28 veterinarian feed expense tax credit as part of a state income
29 tax return made with the intent to evade the state income tax.

30 Sec. 4. NEW SECTION. **422.11K Veterinarian feed expense tax**
31 **credit.**

32 The taxes imposed under this division, less the credits
33 allowed under section 422.12, shall be reduced by a
34 veterinarian feed expense tax credit allowed under section
35 717.11.

1 Sec. 5. Section 422.33, Code 2014, is amended by adding the
2 following new subsection:

3 NEW SUBSECTION. 22. The taxes imposed under this division
4 shall be reduced by a veterinarian feed expense tax credit
5 allowed under section 717.7.

6 Sec. 6. NEW SECTION. 717.11 **Veterinarian feed expense tax**
7 **credit.**

8 1. A veterinarian feed expense tax credit is allowed under
9 this section. The tax credit is allowed against the taxes
10 imposed in chapter 422, division II, as provided in section
11 422.11K, and in chapter 422, division III, as provided in
12 section 422.33, to reimburse a taxpayer for providing feed to
13 livestock under this chapter.

14 2. In order to be eligible to claim a veterinarian feed
15 expense tax credit, all of the following must apply:

16 a. The taxpayer is a veterinarian licensed under chapter
17 169.

18 b. The taxpayer provides feed to livestock which is rescued
19 or maintained by a local authority, including under section
20 717.2A or 717.5 or supervised by the department or a qualified
21 person appointed by the department under section 717.3, 717.4,
22 or 717.5.

23 c. The taxpayer provides feed to livestock in the tax year
24 that the taxpayer claims the tax credit.

25 d. The taxpayer complies with rules for claiming the tax
26 credit as adopted by the department of revenue in consultation
27 with the department of agriculture and land stewardship.

28 3. The amount of the tax credit is computed by adding
29 the taxpayer's actual and necessary expenses incurred by the
30 veterinarian in providing the livestock with feed and then
31 subtracting from that sum any amount that the veterinarian
32 received as reimbursement. However, the amount of the tax
33 credit shall not exceed one thousand dollars in any tax year.

34 4. An individual may claim a tax credit of a partnership,
35 limited liability company, S corporation, estate, or trust

1 electing to have income taxed directly to the individual. The
2 amount claimed by the individual shall be based upon the pro
3 rata share of the individual's earnings from the partnership,
4 limited liability company, S corporation, estate, or trust.

5 5. A tax credit in excess of the taxpayer's liability for
6 the tax year may be credited to the tax liability for the
7 following five years or until depleted, whichever is earlier.
8 A tax credit shall not be carried back to a tax year prior to
9 the tax year in which the taxpayer redeems the tax credit. A
10 tax credit shall not be transferable to any other person other
11 than the taxpayer's estate or trust upon the taxpayer's death.

12 Sec. 7. APPLICABILITY. This division of this Act is
13 applicable January 1, 2015, for tax years beginning on or after
14 that date.

15 EXPLANATION

16 The inclusion of this explanation does not constitute agreement with
17 the explanation's substance by the members of the general assembly.

18 GENERAL. This bill provides for the care of livestock
19 by local or state government, including by a local authority
20 (county or city) in order to rescue, maintain, or dispose of
21 the livestock pursuant to a court order (Code section 717.2,
22 717.2A, or 717A.5) or by the department of agriculture and
23 land stewardship (DALS) in supervising livestock that is in
24 immediate need of sustenance (Code section 717.3, 717.4, or
25 717.5) and providing for its sustenance and disposition.

26 BILL'S PROVISIONS — IN-SERVICE TRAINING BY LAW ENFORCEMENT
27 OFFICIALS. The bill requires additional in-service training
28 for sheriffs and deputy sheriffs by the Iowa law enforcement
29 academy (Code section 80B.11). The bill requires in-service
30 training that provides practical methods to identify
31 differences between endangered livestock and a customary animal
32 husbandry practice. The bill also provides that the program
33 may be developed and administered in consultation with the Iowa
34 veterinary medical association, the veterinary college of the
35 Iowa state university of science and technology, and the Iowa

1 board of veterinary medicine.

2 BILL'S PROVISIONS — TAX CREDIT TO REIMBURSE VETERINARIANS
3 PROVIDING FEED TO LIVESTOCK. The bill also provides that if a
4 local authority or DALs involves a veterinarian who feeds the
5 livestock, the veterinarian is entitled to claim an annual tax
6 credit for unreimbursed expenses up to \$1,000.

7 BACKGROUND. A local authority may be a party to a civil
8 action to maintain or dispose of livestock (cattle, goats,
9 sheep, horses, swine, ostriches, rheas, emus, farm deer
10 (e.g., confined whitetail), or poultry), in cases of livestock
11 neglect involving a responsible person's failure to provide the
12 livestock with care or who injures or destroy the livestock,
13 including to comply with customary animal practices. A
14 local authority may rescue the livestock and provide for its
15 maintenance, including by contracting with a livestock care
16 provider (Code section 717.2A). DALs may also be a party of
17 a civil action to supervise, or appoint a qualified person to
18 supervise, certain species of livestock (cattle, sheep, swine,
19 or poultry). In both cases, a local authority or DALs must act
20 in accordance with a court order (Code sections 717.3, 717.4,
21 and 717.5) which may provide for the sale of the livestock and
22 the distribution of any proceeds to cover expenses incurred by
23 the local authority or DALs.